

**740-EZ**42A740-EZ
Revenue Cabinet**KENTUCKY INDIVIDUAL INCOME TAX RETURN**
For Single Persons With No Dependents**1998**Use
Kentucky
label if
correct.
Otherwise
print or
type.L
A
B
E
L

Name (Last, First, Middle Initial)

Mailing Address (Number and Street Including Apartment Number or P.O. Box)

City, Town or Post Office

State

ZIP Code

Print your numbers like this:

9	8	7	6	5	4	3	2	1	0
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Your Social Security Number

1	2	3		
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03

**POLITICAL
PARTY
FUND**Designating \$2 will not change your refund or tax due. Mark an X in
Box 1 for **Democratic**, Box 2 for **Republican**, or Box 3 for **No Designation**.**INCOME**

1. Enter federal Adjusted Gross Income from **Form 1040EZ, line 4**.
This is your **Kentucky Adjusted Gross Income** 1
2. Standard deduction 2
3. Subtract line 2 from line 1. This is your **Taxable Income** 3

TAX

4. Enter tax from Tax Table or Tax Computation for amount on line 3 4
5. Enter **Low Income Tax Credit** from worksheet in the
instructions 5
6. Subtract line 5 from line 4. This is your **Income Tax Liability** 6
7. Enter **Kentucky Income Tax** withheld as shown on **attached**
1998 wage and tax statements 7
8. If line 7 is greater than line 6, enter **AMOUNT OVERPAID**
(see instructions) 8

9. a **Nature and Wildlife Fund**

Contribution (Enter amount checked)

☐ \$2 ☐ \$5 ☐ \$10 ☐ Other b **Child Victims' Trust Fund Contribution**

(Enter amount checked)

☐ \$2 ☐ \$4 ☐ Other c **Bluegrass State Games and U.S. Olympic**Committee Fund Contribution d **Veterans' Program Trust Fund Contribution**

10. Add amounts contributed on lines 9a, 9b, 9c and 9d 10

11. Subtract line 10 from line 8. Amount to be
refunded to you **REFUND** 1112. If line 6 is larger than line 7, enter **amount you owe**. Enclose check
payable to Kentucky State Treasurer. Write your Social
Security number and "KY Income Tax—1998" on the check . **OWE** 12

Dollars

Cents

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Attach Wage and Tax Statements and Payment Here

See
instruc-
tions
for a
detailed
description
of funds.I, the undersigned, declare under penalties of perjury that I have examined this return, including any
accompanying statements, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature



Telephone Number (daytime)

Date Signed

Typed or printed name of preparer other than taxpayer

Social Security or Firm I.D. Number of preparer

Date

Mail to: **REFUND**—Kentucky Revenue Cabinet, Frankfort, KY 40618-0006.**PAYMENTS**—Kentucky Revenue Cabinet, Frankfort, KY 40619-0008.**OFFICIAL USE ONLY**

P	B	N	F	R
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INSTRUCTIONS—FORM 740-EZ

Who May Use Form 740-EZ—You may use Form 740-EZ if all six of the following apply:

- ✓ you were a Kentucky resident for the entire year;
- ✓ your filing status is single and you do not claim any dependents;
- ✓ you were under age 65 and not blind at the end of 1998;
- ✓ your income is less than \$100,000;
- ✓ you had only wages, salaries, tips, unemployment compensation, taxable scholarship or fellowship grants, and your taxable interest was \$400 or less; and
- ✓ you were not subject to tax on out-of-state purchases (use tax).

If you do not meet all six of the above requirements, see Form 740-S instructions.

When and Where to File—The 1998 Form 740-EZ must be postmarked no later than April 15, 1999, to avoid penalties and interest.

Mail to:

Refund/Other Returns
Kentucky Revenue Cabinet
Frankfort, KY 40618-0006

Pay Returns
Kentucky Revenue Cabinet
Frankfort, KY 40619-0008



COMPLETING FORM 740-EZ—For more information, see the *General Instructions*. You may also contact the Revenue Cabinet in Frankfort at (502) 564-4581 or the nearest Kentucky Taxpayer Service Center.

Form 740-EZ is a machine-readable form.

Please print your numbers inside the boxes. Do not use dollar signs.

Please Use the Address Labels—These labels contain your Social Security number printed in bar-code format which can be read by the Revenue Cabinet's equipment.

Political Party Fund Designation—You may designate \$2 of your taxes to either the Democratic or Republican party if you have a tax liability of at least \$2.

LINE-BY-LINE INSTRUCTIONS

Line 1—Enter federal adjusted gross income from Form 1040EZ, Line 4; 1040A, Line 18; or 1040, Line 33. (Do not confuse federal adjusted gross income with federal taxable income shown on the federal return.)

If you are not required to file a federal income tax return, enter the total income from sources within and without Kentucky.

Line 2—The standard deduction of \$1,200 has been preprinted. If your itemized deductions exceed \$1,200, it will benefit you to file Form 740 and itemize your deductions on Schedule A.

Line 4—Compute your tax using the following tax rate schedule.

If taxable income is:		Tax before credit is:
\$ 0 —	\$2,999	2% of taxable income
\$3,000 —	\$3,999	3% of taxable income minus \$30
\$4,000 —	\$4,999	4% of taxable income minus \$70
\$5,000 —	\$7,999	5% of taxable income minus \$120
\$8,000 and up		6% of taxable income minus \$200

Deduct \$20 for your tax credit from the amount computed above. This is your tax liability. Your tax cannot be less than zero.



Example: (Taxable income) \$8,500 x 6% = \$200 =
\$310 - \$20 (tax credit) = \$290

Note: An optional tax table is available for your convenience by calling the Revenue Cabinet, (502) 564-4581.

Line 5, Low Income Tax Credit—A low income tax credit is allowed for single persons whose Kentucky adjusted gross income, Line 1, is not over \$25,000. Complete the following worksheet to determine your low income tax credit.

- a. Enter the amount from Line 1 (Kentucky adjusted gross income), but not less than zero. _____
If over \$25,000, you do not qualify for this tax credit. Do not complete the worksheet; skip Line 5.

Computation of Low Income Tax Credit

- b. Enter tax from Line 4. _____
- c. Enter decimal amount from table below that applies to adjusted gross income on line a. _____
- d. Multiply amount on line b by decimal amount on line c. Enter result on Line 5. This is your Low Income Tax Credit. _____

If the amount on line a above is:		Enter decimal amount on line c
over	but not over	
---	\$ 5,000	1.00 (100%)
\$ 5,000	\$10,000	.50 (50%)
\$10,000	\$15,000	.25 (25%)
\$15,000	\$20,000	.15 (15%)
\$20,000	\$25,000	.05 (5%)

Line 7, Kentucky Tax Withheld—Enter the amount of Kentucky income tax withheld as shown on your 1998 wage and tax statements. These statements must be attached to your return. Make sure you file the copy designated to be filed with your state return. Do not include amounts withheld by your employer for other states. Amounts withheld in other states cannot be credited to your Kentucky income tax. Local government occupational, license or income taxes must not be included on Line 7.

Line 8—If the amount on Line 7 (Kentucky Tax Withheld) is more than the amount on Line 6 (Income Tax Liability), you have an overpayment and are due a refund. Subtract Line 6 from Line 7, and enter the difference on Line 8 as an overpayment. However, if your Income Tax Liability on Line 6 is larger than Line 7, you owe additional tax (see instructions for Line 12).

Line 9—If you show an overpayment on Line 8, you may contribute to: (a) the **Nature and Wildlife Fund**, (b) the **Child Victims' Trust Fund**, (c) the **Bluegrass State Games and U.S. Olympic Committee Fund** and/or (d) the **Veterans' Program Trust Fund**. *Donations are voluntary and amounts donated will be deducted from your refund.*

Enter the amount(s) you wish to contribute on Lines 9(a), 9(b), 9(c) and/or 9(d). The total of these amounts cannot exceed the amount of the overpayment.

Line 12—You must pay any tax due shown on Line 12. Make check payable to **Kentucky State Treasurer**, and attach it to your return. On the face of the check please write "KY Income Tax-1998" and your Social Security number.

Underpayment of Estimated Tax—If the amount owed is more than 30 percent of the income tax liability on Line 6, you may be subject to a penalty of 10 percent of the underpayment of estimated tax. The minimum penalty is \$25. The amount of the penalty may be calculated on Form 2210-K, which may be obtained from the Revenue Cabinet.

Interest and Penalties—File your return and pay any additional tax due by April 15, 1999, to avoid interest and penalties. See the General Instructions or contact the Revenue Cabinet for additional information.

Note: Penalties but not interest may be reduced or waived if reasonable cause for reduction or waiver can be shown.

Signature—Each return must be properly signed by the taxpayer.